

## CONFERENCE COMMITTEE REPORT DIGEST FOR ESB 207

**Citations Affected:** IC 13-11-2-19.3.

**Synopsis:** Brownfield definition. Conference committee report for ESB 207. Eliminates the condition that a parcel of real estate, to be a brownfield, must be industrial or commercial. Provides that the brownfield definition applies in a case where reuse of property is complicated by environmental factors. Restates the complicating factors as the presence or potential presence of a hazardous substance, a contaminant, petroleum, or a petroleum product that poses a risk to human health and the environment. **(This conference committee report deletes provisions to: (1) make the voluntary remediation tax credit available to a taxpayer irrespective of whether the taxpayer is participating in the state voluntary remediation program and irrespective of whether the property is located in a brownfield revitalization zone; (2) consolidate into a single resolution the determinations required of the legislative body to allow the credit; (3) make the credit inapplicable to the extent that the taxpayer uses state financial assistance for the remediation; (4) allow carryback of a credit to the immediately preceding taxable year; and (5) extend the credit for taxable years through 2005.)**

**Effective:** July 1, 2003.

## CONFERENCE COMMITTEE REPORT

**MR. PRESIDENT:**

*Your Conference Committee appointed to confer with a like committee from the House upon Engrossed House Amendments to Engrossed Senate Bill No. 207 respectfully reports that said two committees have conferred and agreed as follows to wit:*

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

- 1 Delete everything after the enacting clause and insert the following:
- 2 SECTION 1. IC 13-11-2-19.3 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 19.3. "Brownfield"
- 4 means ~~an industrial or a commercial~~ a parcel of real estate:
- 5 (1) that:
- 6 (A) is abandoned or inactive; or
- 7 (B) may not be operated at its appropriate use; and
- 8 (2) on which expansion, ~~or~~ redevelopment, **or reuse** is
- 9 complicated;
- 10 because of the ~~actual presence or perceived potential~~ presence of a
- 11 hazardous substance, ~~or petroleum released into the surface or~~
- 12 ~~subsurface soil or groundwater~~ **a contaminant, petroleum, or a**
- 13 **petroleum product** that poses a risk to human health and the
- 14 environment.

(Reference is to ESB 207 as reprinted April 3, 2003.)

**Conference Committee Report**  
**on**  
**Engrossed Senate Bill 207**

**S**igned by:

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Senator Gard  
Chairperson

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Representative Bottorff

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Senator Hume

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Representative Stutzman

**Senate Conferees**

**House Conferees**